

Exhibit E

Cause #

## 7A Am. Jur. 2d Automobiles § 76

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### Automobiles and Highway Traffic

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### III. Licensing, Taxation, and Registration

#### A. Vehicles

#### 3. Nature and Amount of Tax

#### b. Particular Methods of Determining Amount

## § 76. Load, carrying, or seating capacity of vehicle

[Topic Summary](#) | [Correlation Table](#) | [References](#)

### West's Key Number Digest

West's Key Number Digest, [Automobiles](#)  46, 98

The amount of the fee or tax to be exacted in connection with the licensing or registration of a motor vehicle may properly be graduated according to the seating<sup>1</sup> or load or carrying<sup>2</sup> capacity of the vehicle, at least insofar as the statute providing for the fee or tax is a revenue measure enacted under the taxing power. Such a classification of vehicles is reasonable, proper, and valid, as it is based on a uniform, fair, and practicable standard.<sup>3</sup> In addition, a motor vehicle license or registration fee or tax based upon seating<sup>4</sup> or load or carrying<sup>5</sup> capacity is not invalid when laid on motor carriers in interstate commerce, if there is no discrimination against them in contrast with those engaged in intrastate commerce.

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### Footnotes

- 1 [Ayres v. City of Chicago](#), 239 Ill. 237, 87 N.E. 1073 (1909); [Iowa Motor Vehicle Ass'n v. Board of R.R. Com'rs](#), 207 Iowa 461, 221 N.W. 364, 75 A.L.R. 1 (1928), [aff'd](#), 280 U.S. 529, 50 S. Ct. 151, 74 L. Ed. 595 (1930); [Camas Stage Co. v. Kozier](#), 104 Or. 600, 209 P. 95, 25 A.L.R. 27 (1922).
- 2 [Richmond Baking Co. v. Department of Treasury](#), 215 Ind. 110, 18 N.E.2d 778 (1939).
- 3 [Pine Bluff Transfer Co. v. Nichol](#), 140 Ark. 320, 215 S.W. 579 (1919).
- 4 [Northern Kentucky Transp. Co. v. City of Bellevue](#), 215 Ky. 514, 285 S.W. 241 (1926).

5                      City of Chicago v. Willett Co., 344 U.S. 574, 73 S. Ct. 460, 97 L. Ed. 559 (1953); Hicklin v. Coney, 290 U.S. 169, 54 S. Ct. 142, 78 L. Ed. 247 (1933); Bode v. Barrett, 412 Ill. 204, 106 N.E.2d 521 (1952), judgment aff'd, 344 U.S. 583, 73 S. Ct. 468, 97 L. Ed. 567 (1953).

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